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INITIATIVE 348

I, Sam Reed, Secretary of State of the State of Washington and custodian of its seal, hereby certify that, according to the records on file in my office, the attached copy of Initiative Measure No. 348 to the Legislature is a true and correct copy as it was received by this office.

1 AN ACT Relating to limiting government-imposed charges relating to
2 motor vehicles; amending RCW 46.16.070, 81.100.060, 36.120.050,
3 82.08.020, 46.16.237, 46.16.270, 82.44.065, 35.95A.130, and 81.104.160;
4 reenacting and amending RCW 46.16.0621; adding a new section to chapter
5 82.44 RCW; creating new sections; repealing RCW 82.80.100, 82.80.130,
6 46.16.071, 46.17.010, 46.17.020, and 82.80.140; and providing an
7 effective date.

8 BE IT ENACTED BY THE PEOPLE OF THE STATE OF WASHINGTON:

9 POLICIES AND PURPOSES

10 NEW SECTION. **Sec. 1.** Voters have twice approved \$30 tabs, yet
11 politicians are ignoring the voters' repeated, unambiguous mandate by
12 imposing higher and higher vehicle taxes and fees, by calculating
13 vehicle taxes and fees dishonestly and inaccurately to extract
14 artificially high amounts of revenue from taxpayers, and by ignoring
15 the provisions of voter-approved initiatives. It's not fair and it
16 must stop. As long as taxpayers must pay a huge general sales tax to
17 buy a vehicle (meaning state and local governments receive huge
18 windfalls of sales tax revenue from these transactions) and pay a huge
19 gas tax to use a vehicle, the people find that the government is not
20 entitled to a "third bite of the apple," taxes and fees above a

1 reasonable annual amount to simply own a vehicle. Without this
2 follow-up measure, "tab creep" will continue until vehicle charges are
3 once again obscenely expensive, as they were prior to Initiative 695.
4 This measure and each of its provisions limit government-imposed
5 charges relating to motor vehicles. This measure would cap motor
6 vehicle registration fees at \$30 per year, repeal taxes and fees
7 exceeding the \$30 limit, calculate vehicle taxes and fees based on
8 purchase price, not the dishonest, inaccurate, and artificially
9 inflated manufacturer's suggested retail price (MRSP), and eliminate
10 voter-repealed vehicle taxes and fees by requiring retirement of
11 certain bonds. Politicians promised "\$30 license tabs are here to
12 stay." Politicians should keep their promises. Voters have twice
13 approved \$30 tabs. Politicians must learn to listen to the people.

14 **LIMITING GOVERNMENT-IMPOSED CHARGES RELATING TO MOTOR VEHICLES**
15 **BY SETTING LICENSE TAB FEES AT \$30 PER YEAR**

16 **Sec. 2.** RCW 46.16.0621 and 2003 c 1 s 2 are each reenacted and
17 amended to read as follows:

18 1) (~~License tab fees are required to be \$30 per year for motor~~
19 ~~vehicles, regardless of year, value, make, or model~~) License tab fees
20 are set at \$30 per year for motor vehicles, regardless of year, value,
21 make, or model.

22 2) (~~For the purposes of this section, "license tab fees" are~~
23 ~~defined as the general fees paid annually for licensing motor vehicles~~
24 ~~and trailers as defined in RCW 46.04.620 and 46.04.623, including cars,~~
25 ~~sport utility vehicles, motorcycles, and motor homes. Trailers~~
26 ~~licensed under RCW 46.16.068 or 46.16.085 and campers licensed under~~
27 ~~RCW 46.16.505 are not required to pay license tab fees under this~~
28 ~~section~~) For the purposes of this section, "license tab fees" are
29 defined as the general fees paid annually for licensing motor vehicles,
30 including but not limited to cars, sport utility vehicles, motorcycles,
31 and motor homes. This fee shall be paid and collected annually and is
32 due at the time of initial and renewal vehicle registration. Trailers
33 licensed under RCW 46.16.068, 46.16.085, 46.04.620, or 46.04.623 and
34 campers licensed under RCW 46.16.505 are not required to pay license
35 tab fees under this section.

36 **LIMITING GOVERNMENT-IMPOSED CHARGES RELATING TO MOTOR VEHICLES BY**
37 **SETTING LICENSE TAB FEES AT \$30 PER YEAR (FEES FOR HEAVY TRUCKS AND**
38 **TRAILERS ARE BASED ON GROSS WEIGHT AT RATES LISTED BELOW)**

1 **Sec. 3.** RCW 46.16.070 and 2005 c 314 s 204 are each amended to
 2 read as follows:

3 (1) ~~((In lieu of all other vehicle licensing fees, unless~~
 4 ~~specifically exempt, and in addition to the mileage fees prescribed for~~
 5 ~~buses and stages in RCW 46.16.125, there shall be paid and collected~~
 6 ~~annually for each truck, motor truck, truck tractor, road tractor,~~
 7 ~~tractor, bus, auto stage, or for hire vehicle with seating capacity of~~
 8 ~~more than six, based upon the declared combined gross weight under~~
 9 ~~chapter 46.44 RCW, the following licensing fees by weight:)) In lieu
 10 of all other vehicle licensing fees, unless specifically exempt, and in
 11 addition to the mileage fees prescribed for buses and stages in RCW
 12 46.16.125, there shall be paid and collected annually for each truck,
 13 motor truck, truck tractor, road tractor, tractor, bus, auto stage, or
 14 for hire vehicle with seating capacity of more than six, based upon the
 15 declared combined gross weight or declared gross weight under chapter
 16 46.44 RCW, the following licensing fees by such gross weight:~~

((WEIGHT))	((SCHEDULE A))	((SCHEDULE B))
<u>DECLARED GROSS WEIGHT</u>	<u>SCHEDULE A</u>	<u>SCHEDULE B</u>
((4,000 lbs.))	\$ ((40.00))	\$ ((40.00))
<u>4,000 lbs.</u>	<u>30.00</u>	<u>30.00</u>
((6,000 lbs.))	\$ ((50.00))	\$ ((50.00))
<u>6,000 lbs.</u>	<u>30.00</u>	<u>30.00</u>
((8,000 lbs.))	\$ ((60.00))	\$ ((60.00))
<u>8,000 lbs.</u>	<u>30.00</u>	<u>30.00</u>
((10,000 lbs.))	\$ ((62.00))	\$ ((62.00))
<u>10,000 lbs.</u>	<u>30.00</u>	<u>30.00</u>
((12,000 lbs.))	\$ ((79.00))	\$ ((79.00))
<u>12,000 lbs.</u>	<u>30.00</u>	<u>30.00</u>
((14,000 lbs.))	\$ ((90.00))	\$ ((90.00))
<u>14,000 lbs.</u>	<u>30.00</u>	<u>30.00</u>
((16,000 lbs.))	\$ ((102.00))	\$ ((102.00))
<u>16,000 lbs.</u>	<u>30.00</u>	<u>30.00</u>
((18,000 lbs.))	\$ ((154.00))	\$ ((154.00))
<u>18,000 lbs.</u>	<u>30.00</u>	<u>30.00</u>
((20,000 lbs.))	\$ ((171.00))	\$ ((171.00))
<u>20,000 lbs.</u>	<u>30.00</u>	<u>30.00</u>
((22,000 lbs.))	\$ ((185.00))	\$ ((185.00))
<u>22,000 lbs.</u>	<u>185.00</u>	<u>185.00</u>
((24,000 lbs.))	\$ ((200.00))	\$ ((200.00))
<u>24,000 lbs.</u>	<u>200.00</u>	<u>200.00</u>
((26,000 lbs.))	\$ ((211.00))	\$ ((211.00))
<u>26,000 lbs.</u>	<u>211.00</u>	<u>211.00</u>
((28,000 lbs.))	\$ ((249.00))	\$ ((249.00))
<u>28,000 lbs.</u>	<u>249.00</u>	<u>249.00</u>
((30,000 lbs.))	\$ ((287.00))	\$ ((287.00))
<u>30,000 lbs.</u>	<u>287.00</u>	<u>287.00</u>
((32,000 lbs.))	\$ ((346.00))	\$ ((346.00))
<u>32,000 lbs.</u>	<u>346.00</u>	<u>346.00</u>

1	((34,000 lbs.))	\$	((368.00))	\$	((368.00))
2	<u>34,000 lbs.</u>		<u>368.00</u>		<u>368.00</u>
3	((36,000 lbs.))	\$	((399.00))	\$	((399.00))
4	<u>36,000 lbs.</u>		<u>399.00</u>		<u>399.00</u>
5	((38,000 lbs.))	\$	((438.00))	\$	((438.00))
6	<u>38,000 lbs.</u>		<u>438.00</u>		<u>438.00</u>
7	((40,000 lbs.))	\$	((501.00))	\$	((501.00))
8	<u>40,000 lbs.</u>		<u>501.00</u>		<u>501.00</u>
9	((42,000 lbs.))	\$	((521.00))	\$	((611.00))
10	<u>42,000 lbs.</u>		<u>521.00</u>		<u>611.00</u>
11	((44,000 lbs.))	\$	((532.00))	\$	((622.00))
12	<u>44,000 lbs.</u>		<u>532.00</u>		<u>622.00</u>
13	((46,000 lbs.))	\$	((572.00))	\$	((662.00))
14	<u>46,000 lbs.</u>		<u>572.00</u>		<u>662.00</u>
15	((48,000 lbs.))	\$	((596.00))	\$	((686.00))
16	<u>48,000 lbs.</u>		<u>596.00</u>		<u>686.00</u>
17	((50,000 lbs.))	\$	((647.00))	\$	((737.00))
18	<u>50,000 lbs.</u>		<u>647.00</u>		<u>737.00</u>
19	((52,000 lbs.))	\$	((680.00))	\$	((770.00))
20	<u>52,000 lbs.</u>		<u>680.00</u>		<u>770.00</u>
21	((54,000 lbs.))	\$	((734.00))	\$	((824.00))
22	<u>54,000 lbs.</u>		<u>734.00</u>		<u>824.00</u>
23	((56,000 lbs.))	\$	((775.00))	\$	((865.00))
24	<u>56,000 lbs.</u>		<u>775.00</u>		<u>865.00</u>
25	((58,000 lbs.))	\$	((806.00))	\$	((896.00))
26	<u>58,000 lbs.</u>		<u>806.00</u>		<u>896.00</u>
27	((60,000 lbs.))	\$	((859.00))	\$	((949.00))
28	<u>60,000 lbs.</u>		<u>859.00</u>		<u>949.00</u>
29	((62,000 lbs.))	\$	((921.00))	\$	((1011.00))
30	<u>62,000 lbs.</u>		<u>921.00</u>		<u>1011.00</u>
31	((64,000 lbs.))	\$	((941.00))	\$	((1031.00))
32	<u>64,000 lbs.</u>		<u>941.00</u>		<u>1031.00</u>
33	((66,000 lbs.))	\$	((1048.00))	\$	((1138.00))
34	<u>66,000 lbs.</u>		<u>1048.00</u>		<u>1138.00</u>
35	((68,000 lbs.))	\$	((1093.00))	\$	((1183.00))
36	<u>68,000 lbs.</u>		<u>1093.00</u>		<u>1183.00</u>
37	((70,000 lbs.))	\$	((1177.00))	\$	((1267.00))
38	<u>70,000 lbs.</u>		<u>1177.00</u>		<u>1267.00</u>
39	((72,000 lbs.))	\$	((1259.00))	\$	((1349.00))
40	<u>72,000 lbs.</u>		<u>1259.00</u>		<u>1349.00</u>
41	((74,000 lbs.))	\$	((1368.00))	\$	((1458.00))
42	<u>74,000 lbs.</u>		<u>1368.00</u>		<u>1458.00</u>
43	((76,000 lbs.))	\$	((1478.00))	\$	((1568.00))
44	<u>76,000 lbs.</u>		<u>1478.00</u>		<u>1568.00</u>
45	((78,000 lbs.))	\$	((1614.00))	\$	((1704.00))
46	<u>78,000 lbs.</u>		<u>1614.00</u>		<u>1704.00</u>
47	((80,000 lbs.))	\$	((1742.00))	\$	((1832.00))
48	<u>80,000 lbs.</u>		<u>1742.00</u>		<u>1832.00</u>
49	((82,000 lbs.))	\$	((1863.00))	\$	((1953.00))
50	<u>82,000 lbs.</u>		<u>1863.00</u>		<u>1953.00</u>
51	((84,000 lbs.))	\$	((1983.00))	\$	((2073.00))
52	<u>84,000 lbs.</u>		<u>1983.00</u>		<u>2073.00</u>
53	((86,000 lbs.))	\$	((2104.00))	\$	((2194.00))
54	<u>86,000 lbs.</u>		<u>2104.00</u>		<u>2194.00</u>
55	((88,000 lbs.))	\$	((2225.00))	\$	((2315.00))
56	<u>88,000 lbs.</u>		<u>2225.00</u>		<u>2315.00</u>

1	((90,000 lbs.))	\$ ((2346.00))	\$ ((2436.00))
2	<u>90,000 lbs.</u>	<u>2346.00</u>	<u>2436.00</u>
3	((92,000 lbs.))	\$ ((2466.00))	\$ ((2556.00))
4	<u>92,000 lbs.</u>	<u>2466.00</u>	<u>2556.00</u>
5	((94,000 lbs.))	\$ ((2587.00))	\$ ((2677.00))
6	<u>94,000 lbs.</u>	<u>2587.00</u>	<u>2677.00</u>
7	((96,000 lbs.))	\$ ((2708.00))	\$ ((2798.00))
8	<u>96,000 lbs.</u>	<u>2708.00</u>	<u>2798.00</u>
9	((98,000 lbs.))	\$ ((2829.00))	\$ ((2919.00))
10	<u>98,000 lbs.</u>	<u>2829.00</u>	<u>2919.00</u>
11	((100,000 lbs.))	\$ ((2949.00))	\$ ((3039.00))
12	<u>100,000 lbs.</u>	<u>2949.00</u>	<u>3039.00</u>
13	((102,000 lbs.))	\$ ((3070.00))	\$ ((3160.00))
14	<u>102,000 lbs.</u>	<u>3070.00</u>	<u>3160.00</u>
15	((104,000 lbs.))	\$ ((3191.00))	\$ ((3281.00))
16	<u>104,000 lbs.</u>	<u>3191.00</u>	<u>3281.00</u>
17	((105,500 lbs.))	\$ ((3312.00))	\$ ((3402.00))
18	<u>105,500 lbs.</u>	<u>3312.00</u>	<u>3402.00</u>

19 Schedule A applies to vehicles either used exclusively for
20 hauling logs or that do not tow trailers. Schedule B applies to
21 vehicles that tow trailers and are not covered under Schedule A.

22 Every truck, motor truck, truck tractor, and tractor exceeding
23 ~~((6000))~~ 20,000 pounds empty scale weight registered under chapter
24 46.16, 46.87, or 46.88 RCW shall be licensed for not less than one
25 hundred fifty percent of its empty weight unless the amount would be
26 in excess of the legal limits prescribed for such a vehicle in RCW
27 46.44.041 or 46.44.042, in which event the vehicle shall be licensed
28 for the maximum weight authorized for such a vehicle or unless the
29 vehicle is used only for the purpose of transporting any well
30 drilling machine, air compressor, rock crusher, conveyor, hoist,
31 donkey engine, cook house, tool house, bunk house, or similar machine
32 or structure attached to or made a part of such vehicle.

33 The following provisions apply when increasing gross or combined
34 gross weight for a vehicle licensed under this section:

35 (a) The new license fee will be one-twelfth of the fee listed
36 above for the new gross weight, multiplied by the number of months
37 remaining in the period for which licensing fees have been paid,
38 including the month in which the new gross weight is effective.

39 (b) Upon surrender of the current certificate of registration or
40 cab card, the new licensing fees due shall be reduced by the amount
41 of the licensing fees previously paid for the same period for which
42 new fees are being charged.

43 (2) The proceeds from the fees collected under subsection (1) of
44 this section shall be distributed in accordance with RCW 46.68.035.

1 (3) In lieu of the gross weight fee under subsection (1) of this
2 section, farm vehicles may be licensed upon payment of the fee in
3 effect under subsection (1) of this section on May 1, 2005. In order
4 to qualify for the reduced fee under this subsection, the farm
5 vehicle must be exempt from property taxes in accordance with RCW
6 84.36.630. The applicant must submit copies of the forms required
7 under RCW 84.36.630. The application for the reduced fee under this
8 subsection shall require the applicant to attest that the vehicle
9 shall be used primarily for farming purposes. The department shall
10 provide licensing agents and subagents with a schedule of the
11 appropriate licensing fees for farm vehicles.

12 **LIMITING GOVERNMENT-IMPOSED CHARGES RELATING TO MOTOR VEHICLES**
13 **BY REPEALING A TAX IMPOSED ON VEHICLES**

14 **Sec. 4.** RCW 81.100.060 and 2002 c 56 s 411 are each amended to
15 read as follows:

16 A county with a population of one million or more and a county with
17 a population of from two hundred ten thousand to less than one million
18 that is adjoining a county with a population of one million or more,
19 having within their boundaries existing or planned high-occupancy
20 vehicle lanes on the state highway system, or a regional transportation
21 investment district for capital improvements, but only to the extent
22 that the surcharge has not already been imposed by the county, may,
23 with voter approval, impose a local surcharge of not more than (~~three-~~
24 ~~tenths of one percent of the value on vehicles registered to a person~~
25 ~~residing within the county and not more than~~) 13.64 percent on the
26 state sales and use taxes paid under the rate in RCW 82.08.020(2) on
27 retail car rentals within the county or investment district. A county
28 may impose the surcharge only to the extent that it has not been
29 imposed by the district. No surcharge may be imposed on vehicles
30 licensed under RCW 46.16.070 except vehicles with an unladen weight of
31 (~~six~~) twenty thousand pounds or less, RCW 46.16.079, 46.16.085, or
32 46.16.090.

33 Counties or investment districts imposing a tax under this section
34 shall contract, before the effective date of the resolution or
35 ordinance imposing a surcharge, administration and collection to the
36 state department of licensing, and department of revenue, as
37 appropriate, which shall deduct an amount, as provided by contract, for
38 administration and collection expenses incurred by the department. All
39 administrative provisions in chapters 82.03, 82.32, and 82.44 RCW

1 shall, insofar as they are applicable to motor vehicle excise taxes, be
2 applicable to surcharges imposed under this section. All
3 administrative provisions in chapters 82.03, 82.08, 82.12, and 82.32
4 RCW shall, insofar as they are applicable to state sales and use taxes,
5 be applicable to surcharges imposed under this section.

6 If the tax authorized in RCW 81.100.030 is also imposed, the total
7 proceeds from tax sources imposed under this section and RCW 81.100.030
8 each year shall not exceed the maximum amount which could be collected
9 under this section.

10 Valuation of motor vehicles for purposes of any special excise tax
11 or motor vehicle excise tax or surcharge imposed under this section or
12 any previously existing version of this section must be consistent with
13 section 10 of this act to ensure an honest and accurate calculation of
14 the tax.

15 Counties or investment districts or other governmental entities
16 under this section must abide by the policies and provisions of section
17 14 of this act.

18 **LIMITING GOVERNMENT-IMPOSED CHARGES RELATING TO MOTOR VEHICLES**
19 **BY REPEALING A TAX AND FEE IMPOSED ON VEHICLES**

20 **Sec. 5.** RCW 36.120.050 and 2003 c 350 s 4 are each amended to read
21 as follows:

22 (1) A regional transportation investment district planning
23 committee may, as part of a regional transportation investment plan,
24 recommend the imposition of some or all of the following revenue
25 sources, which a regional transportation investment district may impose
26 upon approval of the voters as provided in this chapter:

27 (a) A regional sales and use tax, as specified in RCW 82.14.430, of
28 up to 0.5 percent of the selling price, in the case of a sales tax, or
29 value of the article used, in the case of a use tax, upon the
30 occurrence of any taxable event in the regional transportation
31 investment district;

32 ~~(b) ((A local option vehicle license fee, as specified under RCW~~
33 ~~82.80.100, of up to one hundred dollars per vehicle registered in the~~
34 ~~district. As used in this subsection, "vehicle" means motor vehicle as~~
35 ~~defined in RCW 46.04.320. Certain classes of vehicles, as defined~~
36 ~~under chapter 46.04 RCW, may be exempted from this fee;~~

37 ~~(c)) A parking tax under RCW 82.80.030;~~

38 ~~((d) A local motor vehicle excise tax under RCW 81.100.060 and~~
39 ~~chapter 81.104 RCW;~~

1 ~~(e))~~ (c) A local option fuel tax under 82.80.120;
2 ((f)) (d) An employer excise tax under RCW 81.100.030; and
3 ((g)) (e) Vehicle tolls on new or reconstructed facilities.
4 Unless otherwise specified by law, the department shall administer the
5 collection of vehicle tolls on designated facilities, and the state
6 transportation commission, or its successor, shall be the tolling
7 authority.

8 (2) Taxes, fees, and tolls may not be imposed without an
9 affirmative vote of the majority of the voters within the boundaries of
10 the district voting on a ballot proposition as set forth in RCW
11 36.120.070. Revenues from these taxes and fees may be used only to
12 implement the plan as set forth in this chapter. A district may
13 contract with the state department of revenue or other appropriate
14 entities for administration and collection of any of the taxes or fees
15 authorized in this section.

16 (3) Existing statewide motor vehicle fuel and special fuel taxes,
17 at the distribution rates in effect on January 1, 2001, are not
18 intended to be altered by this chapter.

19 (4) Valuation of motor vehicles for purposes of any special excise
20 tax or motor vehicle excise tax or surcharge imposed under this section
21 or any previously existing version of this section must be consistent
22 with section 10 of this act to ensure an honest and accurate
23 calculation of the tax.

24 (5) Any investment district or other governmental entity under this
25 section must abide by the policies and provisions of section 14 of this
26 act.

27 **LIMITING GOVERNMENT-IMPOSED CHARGES RELATING TO MOTOR VEHICLES**
28 **BY REPEALING A TAX IMPOSED ON VEHICLES**

29 **Sec. 6.** RCW 82.08.020 and 2003 c 361 s 301 are each amended to
30 read as follows:

31 (1) There is levied and there shall be collected a tax on each
32 retail sale in this state equal to six and five-tenths percent of the
33 selling price.

34 (2) There is levied and there shall be collected an additional tax
35 on each retail car rental, regardless of whether the vehicle is
36 licensed in this state, equal to five and nine-tenths percent of the
37 selling price. The revenue collected under this subsection shall be
38 deposited in the multimodal transportation account created in RCW
39 47.66.070.

1 ~~(3) ((Beginning July 1, 2003, there is levied and collected an~~
2 ~~additional tax of three-tenths of one percent of the selling price on~~
3 ~~each retail sale of a motor vehicle in this state, other than retail~~
4 ~~car rentals taxed under subsection (2) of this section. The revenue~~
5 ~~collected under this subsection shall be deposited in the multimodal~~
6 ~~transportation account created in RCW 47.66.070.~~

7 ~~(4) For purposes of subsection (3) of this section, "motor vehicle"~~
8 ~~has the meaning provided in RCW 46.04.320, but does not include farm~~
9 ~~tractors or farm vehicles as defined in RCW 46.04.180 and 46.04.181,~~
10 ~~off-road and nonhighway vehicles as defined in RCW 46.09.020, and~~
11 ~~snowmobiles as defined in RCW 46.10.010.~~

12 ~~(5))~~ The taxes imposed under this chapter shall apply to
13 successive retail sales of the same property.

14 ~~((6))~~ (4) The rates provided in this section apply to taxes
15 imposed under chapter 82.12 RCW as provided in RCW 82.12.020.

16 **LIMITING GOVERNMENT-IMPOSED CHARGES RELATING TO MOTOR VEHICLES**
17 **BY REPEALING VEHICLE FEE INCREASES**

18 **Sec. 7.** RCW 46.16.237 and 2005 c 314 s 301 are each amended to
19 read as follows:

20 All vehicle license number plates issued after January 1, 1968, or
21 such earlier date as the director may prescribe with respect to plates
22 issued in any county, shall be treated with fully reflectorized
23 materials designed to increase the visibility and legibility of such
24 plates at night. In addition to all other fees prescribed by law,
25 there shall be paid and collected for each vehicle license number plate
26 treated with such materials, the sum of ~~((two dollars))~~ fifty cents and
27 for each set of two plates, the sum of ~~((four dollars))~~ one dollar.
28 However, one plate is available only to those vehicles that by law
29 require only one plate. Such fees shall be deposited in the motor
30 vehicle fund.

31 **Sec. 8.** RCW 46.16.270 and 2005 c 314 s 302 are each amended to
32 read as follows:

33 The total replacement plate fee shall be deposited in the motor
34 vehicle fund.

35 Upon the loss, defacement, or destruction of one or both of the
36 vehicle license number plates issued for any vehicle where more than
37 one plate was originally issued or where one or both have become so
38 illegible or in such a condition as to be difficult to distinguish, or

1 upon the owner's option, the owner of the vehicle shall make
2 application for new vehicle license number plates upon a form furnished
3 by the director. The application shall be filed with the director or
4 the director's authorized agent, accompanied by the certificate of
5 license registration of the vehicle and a fee in the amount of (~~ten~~)
6 three dollars per plate, whereupon the director, or the director's
7 authorized agent, shall issue new vehicle license number plates to the
8 applicant. It shall be accompanied by a fee of two dollars for a new
9 motorcycle license number plate. In the event the director has issued
10 license period tabs or a windshield emblem instead of vehicle license
11 number plates, and upon the loss, defacement, or destruction of the
12 tabs or windshield emblem, application shall be made on a form provided
13 by the director and in the same manner as above described, and shall be
14 accompanied by a fee of one dollar for each pair of tabs or for each
15 windshield emblem, whereupon the director shall issue to the applicant
16 a duplicate pair of tabs, year tabs, and when necessary month tabs or
17 a windshield emblem to replace those lost, defaced, or destroyed. For
18 vehicles owned, rented, or leased by the state of Washington or by any
19 county, city, town, school district, or other political subdivision of
20 the state of Washington or United States government, or owned or leased
21 by the governing body of an Indian tribe as defined in RCW 46.16.020,
22 a fee shall be charged for replacement of a vehicle license number
23 plate only to the extent required by the provisions of RCW 46.16.020,
24 46.16.237, and 46.01.140. For vehicles owned, rented, or leased by
25 foreign countries or international bodies to which the United States
26 government is a signatory by treaty, the payment of any fee for the
27 replacement of a vehicle license number plate shall not be required.

28 **LIMITING GOVERNMENT-IMPOSED CHARGES RELATING TO MOTOR VEHICLES**
29 **BY REPEALING TAXES AND FEES IMPOSED ON VEHICLES**

30 NEW SECTION. **Sec. 9.** The following acts or parts of acts are
31 hereby repealed:

32 (1) RCW 82.80.100 (Regional transportation investment district--
33 Local option vehicle license fee) and 2002 c 56 s 408;

34 (2) RCW 82.80.130 (Passenger-only ferry service--Local option motor
35 vehicle excise tax authorized) and 2003 c 83 s 206;

36 (3) RCW 46.16.071 (Additional fees) and 1996 c 315 s 4;

37 (4) RCW 46.17.010 (Vehicle weight fee--Motor vehicles, except motor
38 homes) and 2005 c 314 s 201;

1 (5) RCW 46.17.020 (Vehicle weight fee--Motor homes) and 2005 c 314
2 s 202; and
3 (6) RCW 82.80.140 (Vehicle fee--Transportation Benefit District--
4 Exemptions) and 2005 c 336 s 16.

5 **LIMITING GOVERNMENT-IMPOSED CHARGES RELATING TO MOTOR VEHICLES**
6 **BY USING MARKET VALUE, NOT THE DISHONEST, INACCURATE, AND**
7 **ARTIFICIALLY INFLATED MANUFACTURER'S SUGGESTED RETAIL PRICE (MSRP),**
8 **TO CALCULATE VEHICLE TAXES AND FEES**

9 NEW SECTION. **Sec. 10.** A new section to chapter 82.44 RCW is added
10 and reads as follows:

11 (1) A motor vehicle excise tax must be calculated in an honest and
12 accurate way so the burden on vehicle owners is not artificially
13 inflated. For the purpose of determining any motor vehicle excise tax
14 otherwise authorized by law, any taxing district imposing a motor
15 vehicle excise tax must set a vehicle's taxable value by using the
16 depreciation schedule set forth in this section. The taxable value
17 equals the product of the following percentage based on a vehicle's
18 year of service and the base value which is the latest purchase price
19 of the vehicle, as provided in subsection (2) of this section. This
20 ensures an honest and accurate calculation of the tax and, combined
21 with the appeal process in RCW 82.44.065, ensures that vehicle owners
22 are taxed on the market value of their vehicle.

23 (2) For the purpose of determining the tax under this chapter, the
24 value of a truck-type power or trailing unit, or motor vehicle,
25 including a passenger vehicle, motorcycle, motor home, sport-utility
26 vehicle, or light-duty truck shall be the market value of the vehicle,
27 excluding applicable federal excise taxes, state and local sales or use
28 taxes, transportation or shipping costs, or preparatory or delivery
29 costs, multiplied by the following percentage based on year of service
30 of the vehicle since its most recent sale. The year in which a
31 purchase occurs shall be considered a first year of service.

32	Year of Service	Percentage
33	1	100%
34	2	75%
35	3	60%
36	4	50%
37	5	40%
38	6	30%
39	7	20%

1	8	10%
2	9 and over	5%

3 (3) The reissuance of title and registration for a truck-type power
4 or trailing unit or motor vehicle, including a passenger vehicle,
5 motorcycle, motor home, sport-utility vehicle, or light-duty truck
6 because of the installation of body or special equipment shall be
7 treated as a sale, and the latest purchase price of the truck-type
8 power or trailing unit or motor vehicle, including a passenger vehicle,
9 motorcycle, motor home, sport-utility vehicle, or light-duty truck at
10 that time, as determined by the department from such information as may
11 be available, shall be considered its base value.

12 (4) If the purchase price is unavailable or otherwise
13 unascertainable or the reissuance of title and registration is the
14 result of a gift or inheritance, the department shall determine a value
15 equivalent to the latest purchase price as follows:

16 (a) The department shall determine a value using any information
17 that may be available, including any guidebook, report, or compendium
18 of recognized standing in the automotive industry or the selling price
19 and year of sale of the vehicle. The department may use an appraisal
20 by the county assessor. In valuing a vehicle for which the current
21 value or selling price is not indicative of the value of similar
22 vehicles of the same year and model, the department shall establish a
23 value that more closely represents the average value of similar
24 vehicles of the same year and model.

25 (b) The value determined in (a) of this subsection shall be divided
26 by the applicable percentage listed in this subsection to establish a
27 value equivalent to the purchase price. The applicable percentage
28 shall be based on the year of service of the vehicle for which the
29 value is determined.

30 (5) For purposes of this chapter, value shall exclude value
31 attributable to modifications of a motor vehicle and equipment that are
32 designed to facilitate the use or operation of the motor vehicle by a
33 handicapped person.

34 (6) For purposes of this section, "market value" means latest
35 purchase price.

36 **Sec. 11.** RCW 82.44.065 and 1990 c 42 s 305 are each amended to
37 read as follows:

38 If the department determines a value for a motor vehicle under
39 (~~RCW 82.44.041 equivalent to a manufacturer's base suggested retail~~

1 ~~price))~~ section 10 of this act or the value of a truck-type power or
2 trailing unit under (~~(*RCW 82.44.041(2))~~) section 10 of this act, any
3 person who pays the tax under this chapter for that vehicle may appeal
4 the valuation to the department under chapter 34.05 RCW. If the
5 taxpayer is successful on appeal, the department shall refund the
6 excess tax in the manner provided in RCW 82.44.120. This ensures an
7 honest and accurate calculation of the tax.

8 **Sec. 12.** RCW 35.95A.130 and 2002 c 248 s 14 are each amended to
9 read as follows:

10 (1) The special excise tax imposed under RCW 35.95A.080(1) will be
11 collected at the same time and in the same manner as relicensing tab
12 fees under RCW 46.16.0621 and 35.95A.090. Every year on January 1st,
13 April 1st, July 1st, and October 1st the department of licensing shall
14 remit special excise taxes collected on behalf of an authority, back to
15 the authority, at no cost to the authority. Valuation of motor
16 vehicles for purposes of the special excise tax imposed under RCW
17 35.95A.080(1) must be consistent with (~~(chapter 82.44 RCW)~~) section 10
18 of this act to ensure an honest and accurate calculation of the tax.

19 The authority or other governmental entity under this section or
20 any previously existing version of this section must abide by the
21 policies and provisions of section 14 of this act.

22 **Sec. 13.** RCW 81.104.160 and 2003 c 1 s 6 are each amended to read
23 as follows:

24 An agency may impose a sales and use tax solely for the purpose of
25 providing high capacity transportation service, in addition to the tax
26 authorized by RCW 82.14.030, upon retail car rentals within the
27 agency's jurisdiction that are taxable by the state under chapters
28 82.02 and 82.12 RCW. The rate of tax shall not exceed 2.172 percent.
29 The base of the tax shall be the selling price in the case of a sales
30 tax or the rental value of the vehicle used in the case of the use tax.

31 Any motor vehicle excise tax previously imposed under the
32 provisions of RCW 81.104.160(1) shall be repealed, terminated and
33 expire on December 5, 2002.

34 Valuation of motor vehicles for purposes of any special excise tax
35 or motor vehicle excise tax or surcharge imposed under this section or
36 any previously existing version of this section must be consistent with
37 section 10 of this act to ensure an honest and accurate calculation of
38 the tax.

1 Any agency or other governmental entity under this section must
2 abide by the policies and provisions of section 14 of this act.

3 **LIMITING GOVERNMENT-IMPOSED CHARGES RELATING TO MOTOR VEHICLES BY**
4 **ELIMINATING OR REDUCING VOTER-REPEALED OR VOTER-REDUCED**
5 **VEHICLE TAXES OR VEHICLE FEES**

6 NEW SECTION. **Sec. 14.** Any governmental entity, including, but not
7 limited to, any taxing district, agency, investment district, benefit
8 district, or improvement authority that issues or has issued bonds
9 pledging a vehicle tax or vehicle fee and that tax or fee is repealed
10 or reduced by a measure approved by a majority of voters at an election
11 must defease the bonds at the earliest date permitted under the bond
12 contract. Such defeasement shall be funded by sale or liquidation of
13 liquid assets, including cash reserves and short term investments and
14 securities and, if necessary, the sale of any other assets. In the
15 alternative to defeasement, the entity may pledge revenue sources other
16 than a vehicle tax or vehicle fee. This section does not affect the
17 issuance or reissuance of bonds pledging a revenue source other than a
18 vehicle tax or vehicle fee or bonds pledging the full faith and credit
19 of the governmental entity.

20 **MISCELLANEOUS**

21 NEW SECTION. **Sec. 15.** The provisions of this act are to be
22 liberally construed to effectuate the intent, policies, and purposes of
23 this act.

24 NEW SECTION. **Sec. 16.** If any provision of this act or its
25 application to any person or circumstance is held invalid, the
26 remainder of the act or the application of the provision to other
27 persons or circumstances is not affected. If the repeal or reduction
28 of any tax or fee in this act is judicially held to impair any contract
29 in existence as of the effective date of this act, any unused taxing
30 authority shall be repealed as of the effective date of this act and
31 the repeal of pledged revenues shall apply to any other contract,
32 including novation, renewal, or refunding (in the case of bond
33 contract).

34 NEW SECTION. **Sec. 17.** If a taxing district continues to collect
35 tax revenue from a tax or fee that is repealed, reduced, or eliminated

1 by this act, or any other act, for any reason, including reliance on a
2 judicial determination that such taxes or fees may continue to be
3 collected, and a court rules subsequently that the continued collection
4 of tax or fee revenues was unlawful, taxpayers are entitled to a refund
5 of the tax or fee paid plus eighteen percent annualized interest
6 (calculated from the effective date of this measure to the date the
7 refunds are sent) on the refund amount due to vehicle owners, plus
8 litigation costs and attorneys fees reasonably incurred in seeking
9 refunds.

10 The people find that taxpayers deserve to be compensated when state
11 or local governments continue to collect taxes or fees illegally.

12 NEW SECTION. **Sec. 18.** Subheadings used in this act are not part
13 of the law.

14 NEW SECTION. **Sec. 19.** This act shall be called \$30 Tabs, Round 3
15 - Don't Let the Politicians Take Away Our \$30 Tabs.

16 NEW SECTION. **Sec. 20.** This act takes effect on December 7, 2006.

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